



Trustees' Financial Summary

FY2015-16

Submit ID: 0775-87444166

**** Recalculated ****

43 Roosevelt County

0775 Poplar Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Wanda Kirn **Phone #:** (406) 768-6608

(Signature)

(Date)

Chair, Board of Trustees: Darrell Werner

(Signature)

(Date)

County Superintendant Jeri Toavs

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--------------------------------------|--------------|-----------------|---------|
| 030 | Housing | LOCAL | | |
| 031 | HOUSING RENTAL INCOME | LOCAL | | |
| 050 | Donations | LOCAL | | |
| 055 | BUYOI Colarado State Donation | LOCAL | | |
| 071 | Graduation Matters | STATE | | |
| 073 | MS Keys to Success Mini Grant | STATE | | |
| 077 | Technology Self-Maintenance Warranty | LOCAL | | |
| 120 | Indian Eduation For All | STATE | | |
| 126 | Marquee | LOCAL | | |
| 137 | Medicaid | STATE | | State |
| 156 | Firefighting/Bus Rental Income | LOCAL | | |
| 157 | Indirect Cost | LOCAL | | |
| 315 | Title I - Schoolwide | FEDERAL | | Federal |
| 316 | Title I - Schoolwide | FEDERAL | 43-0775-31-07 | Federal |
| 456 | Title VII, Indian Education | FEDERAL | S060A150043 | 84.060 |
| 470 | Child and Adult Food Care Program | FEDERAL | | |
| 700 | Johnson O'Malley (JOM) | FEDERAL | | 15.130 |
| 775 | IDEA Part B | FEDERAL | | 84.027 |
| 776 | IDEA Preschool | FEDERAL | 43077577-07ALLO | 84.173A |
| 795 | IDEA Preschool | FEDERAL | | 84.173A |
| 796 | IDEA Part B | FEDERAL | 43077577-07ALLO | 84.027 |
| 874 | Impact Aid | FEDERAL | | |
| 875 | Impact Aid-Construction | FEDERAL | | |
| 899 | Montana School Safety | STATE | | |
| 910 | Budget Amendment | | | |

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0775 Poplar Elem

Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 343,877.98 | 181,193.94 | 744,060.86 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 12,482.66 | 6,910.64 | 3,769.39 | |
| 03 | Taxes Receivable - Protested (150-159) | 1,786.68 | 1,485.93 | 1,235.61 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 358,147.32 | 189,590.51 | 749,065.86 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | 41.01 | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | 41.01 | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 14,076.54 | 8,292.28 | 4,947.92 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 344,070.78 | 181,257.22 | 744,117.94 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 344,070.78 | 181,257.22 | 744,117.94 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 358,147.32 | 189,590.51 | 749,065.86 | |

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43 Roosevelt County

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Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
| | | (13) | (14) | (15) | (17) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 626.21 | 176,077.92 | 377,403.51 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 0.43 | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 64,075.75 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 626.64 | 176,077.92 | 441,479.26 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | 471.65 | 4,850.35 | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | 471.65 | 4,850.35 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 0.43 | | 34,288.87 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 626.21 | 175,606.27 | 402,340.04 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 626.21 | 175,606.27 | 402,340.04 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 626.64 | 176,077.92 | 441,479.26 | |

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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | 66,234.90 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | 66,234.90 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | 66,234.90 |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | 66,234.90 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | 66,234.90 |

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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 3,860,703.60 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | 72,795.16 | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 3,933,498.76 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | 2,441.00 | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | 2,441.00 | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | 3,931,057.76 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 3,931,057.76 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 3,933,498.76 | |

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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|-----------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 16,967.32 | 315,129.34 | | (661.48) |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 2,602.31 |
| 03 | Taxes Receivable - Protested (150-159) | | | | 258.47 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 16,967.32 | 315,129.34 | | 2,199.30 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | 2,819.91 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 16,967.32 | 315,129.34 | | (620.61) |
| 52 | TOTAL FUND BALANCE/EQUITY | 16,967.32 | 315,129.34 | | (620.61) |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 16,967.32 | 315,129.34 | | 2,199.30 |

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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 120,177.84 | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 120,177.84 | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 120,177.84 | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 120,177.84 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 120,177.84 | | | |

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43 Roosevelt County

0775 Poplar Elem

Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | |
| 01 Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 Receivables from Other Funds (160-179) | | | | |
| 05 Due From Other Governments (180) | | | | |
| 06 Other Current Assets (190-210) | | | | |
| 07 Inventories (220 & 230) | | | | |
| 08 Prepaid Expenses (240) | | | | |
| 09 Deposits (250) | | | | |
| 20 TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | |
| 21 Deferred Outflows (501) | | | | |
| LIABILITIES | | | | |
| 22 Payable to Other Funds (601-606) | | | | |
| 23 Due to Other Governments (611) | | | | |
| 25 Other Current Liabilities (621-679) | | | | |
| 27 Other Liabilities (690 - 699) | | | | |
| 35 TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | |
| 36 Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | |
| 37 Reserve for Inventories (951) | | | | |
| 38 Reserve for Encumbrances (953) | | | | |
| 39 Reserve for Endowments (954) | | | | |
| 45 Assets Held in Trusts | | | | |
| 52 TOTAL FUND BALANCE/EQUITY | | | | |
| 53 TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

FY2015-16

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Balance Sheet

| | Agency - E | Cafeteria/Flex Plan Fund | | |
|---|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | |
| 01 Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 Receivables from Other Funds (160-179) | | | | |
| 05 Due From Other Governments (180) | | | | |
| 06 Other Current Assets (190-210) | | | | |
| 20 TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | |
| 22 Payable to Other Funds (601-606) | | | | |
| 23 Due to Other Governments (611) | | | | |
| 24 Warrants Payable (620) | | | | |
| 25 Other Current Liabilities (621-679) | | | | |
| 35 TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | |
| 52 TOTAL FUND BALANCE/EQUITY | | | | |
| 53 TOTAL LIABILITIES AND FUND BALANCE | | | | |

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 01 |
|--|---|---------------------|---------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| 1111 | District Levy - Real Property | 303,147.74 | 344,228.74 |
| 1112 | District Levy - Personal Property | 6,367.21 | 7,305.47 |
| 1113 | District Levy - Heavy Motor Vehicles | 2.49 | 0.00 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 629.76 | 1,362.13 |
| 1117 | District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 192.81 |
| 1130 | Tax Title and Property Sales | 282.05 | 131.35 |
| 1190 | Penalties and Interest on Taxes | 471.65 | 628.83 |
| 1510 | Interest Earnings | 473.78 | 1,532.92 |
| 3110 | Direct State Aid | 1,586,293.71 | 1,743,029.34 |
| 3111 | Quality Educator | 223,587.00 | 199,698.95 |
| 3112 | At Risk Student | 75,969.34 | 72,153.27 |
| 3113 | Indian Education For All | 12,811.20 | 13,739.04 |
| 3114 | American Indian Achievement Gap | 118,400.00 | 126,280.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 188,195.02 | 193,916.82 |
| 3116 | Data For Achievement | 9,420.00 | 13,160.00 |
| 3118 | Natural Resource Development | 11,304.19 | 19,266.52 |
| 3120 | State Guaranteed Tax Base Aid | 885,072.80 | 942,445.35 |
| 3444 | State School Block Grant | 102,404.03 | 102,404.03 |
| 3446 | SB96 Block Grant Reimbursement | 5,096.79 | 0.00 |
| 3460 | Montana Oil and Gas Tax | 14,600.00 | 27,419.73 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3,544,528.76 | 3,808,895.30 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|---|--|---|--------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 1,735,228.62 | 1,670,869.56 |
| | | | 2XX Personal Services - Employee Benefits | 581,248.60 | 601,193.09 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 188,454.31 | 195,672.78 |
| | | | 2XX Personal Services - Employee Benefits | 63,781.51 | 72,570.41 |
| | | 222X Educational Media Services | | | |
| | | | 1XX Personal Services - Salaries | 122,488.74 | 122,621.00 |
| | | | 2XX Personal Services - Employee Benefits | 37,151.44 | 42,143.71 |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 35,803.29 | 40,224.79 |
| | | | 2XX Personal Services - Employee Benefits | 5,983.63 | 5,201.75 |



Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|--|---|-------------|--|---------------------|---------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 24XX | Support Services - School Administration | | |
| | | 1XX | Personal Services - Salaries | 267,506.60 | 372,187.37 |
| | | 2XX | Personal Services - Employee Benefits | 68,426.47 | 103,076.26 |
| | | 25XX | Support Services - Business | | |
| | | 1XX | Personal Services - Salaries | 14,660.18 | 17,928.18 |
| | | 2XX | Personal Services - Employee Benefits | 12,450.40 | 14,884.28 |
| 210 | Non-Federal Alternative Education | | | | |
| | | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 29,107.36 | 10,975.12 |
| | | 2XX | Personal Services - Employee Benefits | 14,298.25 | 59.48 |
| 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 176,825.27 | 222,156.10 |
| | | 2XX | Personal Services - Employee Benefits | 55,590.27 | 106,474.62 |
| | | 21XX | Support Services - Students | | |
| | | 1XX | Personal Services - Salaries | 86,355.97 | 97,748.32 |
| | | 2XX | Personal Services - Employee Benefits | 29,969.20 | 34,990.51 |
| 365 | Indian Education for All - OTO & Ongoing | | | | |
| | | 24XX | Support Services - School Administration | | |
| | | 1XX | Personal Services - Salaries | 12,750.00 | 13,679.04 |
| | | 2XX | Personal Services - Employee Benefits | 61.20 | 59.98 |
| 999 | Undistributed | | | | |
| | | 61XX | Operating Transfers to Other Funds | | |
| | | 910 | Operating Transfers to Other Funds | 4,523.66 | 23,206.46 |
| 910 | Budget Amendment | | | | |
| | | 1XX | Regular Education Programs - Elementary/Secondary | | |
| | | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 0.00 | 20,290.00 |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 6,590.12 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 3,542,664.97 | 3,794,802.93 |



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 01

| | | | | | | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 329,978.41 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 3,808,895.30 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 3,794,802.93 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 344,070.78 | (5) |

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-------------------|-------------------|
| | 1111 District Levy - Real Property | 244,320.39 | 186,931.74 |
| | 1112 District Levy - Personal Property | 6,427.64 | 5,871.46 |
| | 1113 District Levy - Heavy Motor Vehicles | 2.00 | 0.00 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 584.73 | 948.28 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 104.29 |
| | 1130 Tax Title and Property Sales | 284.73 | 105.67 |
| | 1190 Penalties and Interest on Taxes | 414.25 | 460.02 |
| | 1510 Interest Earnings | 184.93 | 716.05 |
| | 2220 County On-Schedule Trans Reimb | 36,932.50 | 36,522.37 |
| | 3210 State On-Schedule Trans Reimb | 36,932.50 | 31,794.12 |
| | 3444 State School Block Grant | 28,740.09 | 28,740.09 |
| | 3446 SB96 Block Grant Reimbursement | 5,145.19 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 359,968.95 | 292,194.09 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|---|---|-------------------|-------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 23XX Support Services - General Administration | | | |
| | | | 1XX Personal Services - Salaries | 48,382.99 | 50,255.73 |
| | | | 2XX Personal Services - Employee Benefits | 8,841.58 | 5,445.11 |
| | | 25XX Support Services - Business | | | |
| | | | 1XX Personal Services - Salaries | 13,238.69 | 15,689.85 |
| | | | 2XX Personal Services - Employee Benefits | 3,719.63 | 5,728.89 |
| | | 27XX Student Transportation Services | | | |
| | | | 1XX Personal Services - Salaries | 99,766.45 | 119,589.10 |
| | | | 2XX Personal Services - Employee Benefits | 60,778.74 | 76,982.60 |
| | | | 3XX Purchased Professional and Technical Services | 2,802.39 | 1,099.18 |
| | | | 4XX Purchased Property Services | 22,156.61 | 19,087.96 |
| | | | 5XX Other Purchased Services | 14,856.32 | 16,124.26 |
| | | | 6XX Supplies and Materials | 19,056.77 | 11,188.05 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 293,600.17 | 321,190.73 |



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Schedule Of Changes Worksheet

Fund Code 10

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 210,253.86 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 292,194.09 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 321,190.73 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 181,257.22 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 11 |
|--|--|-------------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1111 District Levy - Real Property | 100,626.24 | 102,027.86 |
| | 1112 District Levy - Personal Property | 2,564.27 | 2,423.89 |
| | 1113 District Levy - Heavy Motor Vehicles | 0.82 | 0.00 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 234.45 | 433.26 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 57.08 |
| | 1130 Tax Title and Property Sales | 113.59 | 43.52 |
| | 1190 Penalties and Interest on Taxes | 179.93 | 206.38 |
| | 1510 Interest Earnings | 932.03 | 2,985.26 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>104,651.33</u> | <u>108,177.25</u> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 11 | |
|---|-----------------------|---|------------------------------------|---|--------------|------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 7XX | Property and Equipment Acquisition | 65,950.00 | 67,375.06 |
| 897 | | | | | | |
| | 998 | School Safety Transfers to Building Reserve Fund | | | | |
| | | 61XX | Operating Transfers to Other Funds | | | |
| | | | 911 | School Safety Transfer to Building Reserve Fund | 42,698.69 | 0.00 |
| 899 | Montana School Safety | | | | | |
| | 998 | School Safety Transfers to Building Reserve Fund | | | | |
| | | 61XX | Operating Transfers to Other Funds | | | |
| | | | 911 | School Safety Transfer to Building Reserve Fund | 0.00 | 48,678.03 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 108,648.69 | 116,053.09 |



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 11

| | | |
|---|------------|-----|
| Beginning Fund Balance | 751,993.78 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 108,177.25 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 116,053.09 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 744,117.94 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 14 |
|--|-------------------------------------|-------------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 138.55 | 1,165.93 |
| | 2240 County Retirement Distribution | 824,905.00 | 830,298.36 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 825,043.55 | 831,464.29 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|---|---------|---|---|------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 375,291.45 | 277,722.62 | |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 48,123.32 | 32,502.85 | |
| | | 221X | Improvement of Instruction Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,068.55 | 471.65 | |
| | | 222X | Educational Media Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 19,724.77 | 20,336.15 | |
| | | 23XX | Support Services - General Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 16,891.58 | 14,038.33 | |
| | | 24XX | Support Services - School Administration | | | |
| | | | 2XX Personal Services - Employee Benefits | 57,439.50 | 61,278.37 | |
| | | 25XX | Support Services - Business | | | |
| | | | 2XX Personal Services - Employee Benefits | 22,140.65 | 5,895.99 | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 55,731.45 | 3,347.81 | |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 15,005.05 | 18,518.22 | |
| | 210 | Non-Federal Alternative Education | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 4,549.92 | 1,833.67 | |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 28,110.77 | 36,275.03 | |
| | | 21XX | Support Services - Students | | | |
| | | | 2XX Personal Services - Employee Benefits | 18,054.64 | 21,309.40 | |
| | 365 | Indian Education for All - OTO & Ongoing | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX Personal Services - Employee Benefits | 2,275.43 | 2,239.88 | |

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 |
|---|--|----------|--------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX Instruction | | | | |
| | 2XX Personal Services - Employee Benefits | | | 12,091.19 | 0.00 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | 27XX Student Transportation Services | | | | |
| | 2XX Personal Services - Employee Benefits | | | 301.09 | 0.00 |
| | 720 School Sponsored Athletics | | | | |
| | 27XX Student Transportation Services | | | | |
| | 2XX Personal Services - Employee Benefits | | | 132.48 | 0.00 |
| | 35XX Extracurricular - Athletics | | | | |
| | 2XX Personal Services - Employee Benefits | | | 6,640.19 | 731.39 |
| | 910 Food Services | | | | |
| | 31XX Food Services | | | | |
| | 2XX Personal Services - Employee Benefits | | | 18,211.76 | 486.61 |
| 874 Impact Aid | | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 101,744.25 |
| | 21XX Support Services - Students | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 22,028.34 |
| | 221X Improvement of Instruction Services | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 2,739.38 |
| | 23XX Support Services - General Administration | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 16,472.02 |
| | 24XX Support Services - School Administration | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 17,001.66 |
| | 25XX Support Services - Business | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 20,999.68 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 55,340.78 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 5,493.59 |
| | 21XX Support Services - Students | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 1,414.17 |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX Instruction | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 12,642.62 |
| | 710 School Sponsored Extracurricular Activities | | | | |
| | 27XX Student Transportation Services | | | | |
| | 2XX Personal Services - Employee Benefits | | | 0.00 | 340.52 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|---------|----------------------------|---|-------------------|-------------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 720 | School Sponsored Athletics | | | | |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 55.56 | |
| | | 35XX | Extracurricular - Athletics | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 8,765.57 | |
| | 910 | Food Services | | | | |
| | | 31XX | Food Services | | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 20,324.45 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>702,783.79</u> | <u>782,350.56</u> | |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|-----------|------|----------------|-----------|--------------|-----|
| Beginning Fund Balance | | | | | 126,492.54 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 831,464.29 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 782,350.56 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 175,606.27 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 15 |
|---|---|--------------|
| PRC | Revenue | 2016 Value |
| 031 | HOUSING RENTAL INCOME | |
| | 1510 Interest Earnings | 223.66 |
| | 1900 Other Revenue from Local Sources | 73,255.17 |
| 050 | Donations | |
| | 1900 Other Revenue from Local Sources | 5,033.60 |
| 055 | BUYOI Colarado State Donation | |
| | 1900 Other Revenue from Local Sources | 1,500.00 |
| 071 | Graduation Matters | |
| | 3240 Graduation Matters Montana | 3,500.00 |
| 126 | Marquee | |
| | 1900 Other Revenue from Local Sources | 6,278.52 |
| 137 | Medicaid | |
| | 1510 Interest Earnings | 196.14 |
| | 3357 Montana Administrative Claiming Reimbursement | 22,729.06 |
| 156 | Firefighting/Bus Rental Income | |
| | 1510 Interest Earnings | 103.23 |
| 157 | Indirect Cost | |
| | 1510 Interest Earnings | 103.23 |
| | 4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements | 47,907.92 |
| 315 | Title I - Schoolwide | |
| | 4940 Schoolwide Program | 172,151.81 |
| 316 | Title I - Schoolwide | |
| | 4940 Schoolwide Program | 628,507.35 |
| 456 | Title VII, Indian Education | |
| | 4130 Title VII Indian Education | 181,482.00 |
| 470 | Child and Adult Food Care Program | |
| | 4700 Federal Miscellaneous Grants from other State Agencies | 13,553.83 |
| 700 | Johnson O'Malley (JOM) | |
| | 4140 Federal Johnson O'Malley (JOM) | 25,506.04 |
| 775 | IDEA Part B | |
| | 4560 IDEA, Part B, Children with Disabilities | 51,141.38 |
| 776 | IDEA Preschool | |
| | 4560 IDEA, Part B, Children with Disabilities | 191,894.40 |
| 796 | IDEA Part B | |
| | 4570 IDEA Preschool | 19,576.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 1,444,643.34 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|--|---|--------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 030 | Housing | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 4XX Purchased Property Services | | | 450.48 |
| | 271 State and Federal Aggregate of Reimbursements/Indirect Costs | | | | |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | 7XX Property and Equipment Acquisition | | | 7,329.65 |
| | | 030 Subtotal | | | 7,780.13 |
| 031 | HOUSING RENTAL INCOME | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 4XX Purchased Property Services | | | 38,541.22 |
| | | 6XX Supplies and Materials | | | 10,800.00 |
| | | 7XX Property and Equipment Acquisition | | | 30,236.29 |
| | | 031 Subtotal | | | 79,577.51 |
| 050 | Donations | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | | 28,544.41 |
| | | 050 Subtotal | | | 28,544.41 |
| 055 | BUYOI Colarado State Donation | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | | 220.44 |
| | | 055 Subtotal | | | 220.44 |
| 071 | Graduation Matters | | | | |
| | 324 Graduation Matters Montana | | | | |
| | 1XXX Instruction | | | | |
| | | 5XX Other Purchased Services | | | 1,528.84 |
| | | 071 Subtotal | | | 1,528.84 |
| 120 | Indian Education For All | | | | |
| | 365 Indian Education for All - OTO & Ongoing | | | | |
| | 1XXX Instruction | | | | |
| | | 3XX Purchased Professional and Technical Services | | | 245.00 |
| | | 5XX Other Purchased Services | | | 698.86 |
| | | 6XX Supplies and Materials | | | 660.00 |
| | | 120 Subtotal | | | 1,603.86 |
| 126 | Marquee | | | | |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | | 8,231.88 |
| | | 126 Subtotal | | | 8,231.88 |



Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|---|-----------------------------|----------------------------|---|------------|-------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 315 | Title I - Schoolwide | | | | |
| | 494 | Schoolwide Program | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 73,966.66 |
| | | | 2XX Personal Services - Employee Benefits | | 37,465.28 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | | 24,900.75 |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | | 357.65 |
| | | | 2XX Personal Services - Employee Benefits | | 79.34 |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | |
| | | | 940 Indirect Costs | | 35,257.38 |
| | | | 315 Subtotal | | 172,027.06 |
| 316 | Title I - Schoolwide | | | | |
| | 494 | Schoolwide Program | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 369,418.80 |
| | | | 2XX Personal Services - Employee Benefits | | 186,985.51 |
| | | | 6XX Supplies and Materials | | 9,011.88 |
| | | 21XX | Support Services - Students | | |
| | | | 6XX Supplies and Materials | | 4,135.03 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 1XX Personal Services - Salaries | | 29,376.00 |
| | | | 2XX Personal Services - Employee Benefits | | 17,878.15 |
| | | | 3XX Purchased Professional and Technical Services | | 1,459.69 |
| | | | 5XX Other Purchased Services | | 9,124.66 |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | | 1,403.79 |
| | | | 2XX Personal Services - Employee Benefits | | 290.72 |
| | | | 316 Subtotal | | 629,084.23 |
| 456 | Title VII, Indian Education | | | | |
| | 413 | Title VII Indian Education | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 129,680.60 |
| | | | 2XX Personal Services - Employee Benefits | | 49,101.40 |
| | | | 3XX Purchased Professional and Technical Services | | 2,700.00 |
| | | | 456 Subtotal | | 181,482.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|--|-----------------------------------|--|---|------------|---------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 470 | Child and Adult Food Care Program | | | | |
| | 910 | Food Services | | | |
| | | 31XX | Food Services | | |
| | | | 1XX Personal Services - Salaries | | 5,519.68 |
| | | | 2XX Personal Services - Employee Benefits | | 1,116.67 |
| | | | 5XX Other Purchased Services | | 16,510.54 |
| | | | 470 Subtotal | | 23,146.89 |
| 700 | Johnson O'Malley (JOM) | | | | |
| | 470 | Federal Miscellaneous Grants from other State Agencies | | | |
| | | 21XX | Support Services - Students | | |
| | | | 5XX Other Purchased Services | | 1,300.35 |
| | | | 6XX Supplies and Materials | | 24,205.69 |
| | | | 700 Subtotal | | 25,506.04 |
| 775 | IDEA Part B | | | | |
| | 456 | IDEA, Part B, Children with Disabilities | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 17,797.96 |
| | | | 2XX Personal Services - Employee Benefits | | 5,892.09 |
| | | | 6XX Supplies and Materials | | 15,515.79 |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | |
| | | | 940 Indirect Costs | | 11,935.54 |
| | | | 775 Subtotal | | 51,141.38 |
| 776 | IDEA Preschool | | | | |
| | 456 | IDEA, Part B, Children with Disabilities | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 131,662.72 |
| | | | 2XX Personal Services - Employee Benefits | | 48,266.08 |
| | | | 6XX Supplies and Materials | | 11,965.60 |
| | | | 776 Subtotal | | 191,894.40 |
| 796 | IDEA Part B | | | | |
| | 457 | IDEA Preschool | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 14,916.72 |
| | | | 2XX Personal Services - Employee Benefits | | 3,944.28 |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | |
| | | | 940 Indirect Costs | | 715.00 |
| | | | 796 Subtotal | | 19,576.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 1,421,345.07 |



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Schedule Of Changes Worksheet

Fund Code 15

| | | | | | | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 379,041.77 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 1,444,643.34 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 1,421,345.07 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 402,340.04 | (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---------------------------------------|---------------------|---------------------|------------------|
| 030 Housing | 0.00 | 7,780.13 | -7,780.13 |
| 031 HOUSING RENTAL INCOME | 73,478.83 | 79,577.51 | -6,098.68 |
| 050 Donations | 5,033.60 | 28,544.41 | -23,510.81 |
| 055 BUYOI Colorado State Donation | 1,500.00 | 220.44 | 1,279.56 |
| 071 Graduation Matters | 3,500.00 | 1,528.84 | 1,971.16 |
| 120 Indian Education For All | 0.00 | 1,603.86 | -1,603.86 |
| 126 Marquee | 6,278.52 | 8,231.88 | -1,953.36 |
| 137 Medicaid | 22,925.20 | 0.00 | 22,925.20 |
| 156 Firefighting/Bus Rental Income | 103.23 | 0.00 | 103.23 |
| 157 Indirect Cost | 48,011.15 | 0.00 | 48,011.15 |
| 315 Title I - Schoolwide | 172,151.81 | 172,027.06 | 124.75 |
| 316 Title I - Schoolwide | 628,507.35 | 629,084.23 | -576.88 |
| 456 Title VII, Indian Education | 181,482.00 | 181,482.00 | 0.00 |
| 470 Child and Adult Food Care Program | 13,553.83 | 23,146.89 | -9,593.06 |
| 700 Johnson O'Malley (JOM) | 25,506.04 | 25,506.04 | 0.00 |
| 775 IDEA Part B | 51,141.38 | 51,141.38 | 0.00 |
| 776 IDEA Preschool | 191,894.40 | 191,894.40 | 0.00 |
| 796 IDEA Part B | 19,576.00 | 19,576.00 | 0.00 |
| Total | 1,444,643.34 | 1,421,345.07 | 23,298.27 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 21 |
|--|---|-----------------|------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 46.47 | 161.81 |
| | 5300 Operating Transfers from Other Funds | 4,523.66 | 23,206.46 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 4,570.13 | 23,368.27 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 21 | |
|---|---------|----------|--------|------------|--------------|------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 0.00 | 0.00 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 21 |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | | 42,866.63 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 23,368.27 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 66,234.90 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|---------------------|---------------------|
| | 1510 Interest Earnings | 18,888.44 | 21,783.17 |
| | 4820 Federal Impact Aid - Title VIII | 3,092,487.22 | 3,095,962.52 |
| | 5200 Sale or Compensation for Loss of Assets | 0.00 | 4,065.15 |
| | 6100 Material Prior Period Revenue Adjustments | 2,870.83 | 0.00 |
| 875 | Impact Aid-Construction | | |
| | 4820 Federal Impact Aid - Title VIII | 54,965.00 | 1,242.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3,169,211.49 | 3,123,052.84 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|------------|--|---|------------|------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 668,390.56 | 665,363.41 |
| | | | 2XX Personal Services - Employee Benefits | 93,602.70 | 97,348.37 |
| | | | 3XX Purchased Professional and Technical Services | 7,924.84 | 9,651.17 |
| | | | 4XX Purchased Property Services | 48,479.74 | 29,535.74 |
| | | | 5XX Other Purchased Services | 8,176.85 | 17,258.81 |
| | | | 6XX Supplies and Materials | 291,677.56 | 306,263.00 |
| | | 21XX | Support Services - Students | | |
| | | | 1XX Personal Services - Salaries | 134,506.19 | 147,245.20 |
| | | | 2XX Personal Services - Employee Benefits | 46,935.19 | 52,990.80 |
| | | | 3XX Purchased Professional and Technical Services | 3,202.70 | 0.00 |
| | | | 5XX Other Purchased Services | 0.00 | 55.00 |
| | | | 6XX Supplies and Materials | 5,940.21 | 2,703.17 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 1XX Personal Services - Salaries | 22,939.48 | 33,077.77 |
| | | | 2XX Personal Services - Employee Benefits | 134.91 | 192.04 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 7,300.00 |
| | | 222X | Educational Media Services | | |
| | | | 4XX Purchased Property Services | 0.00 | 68.93 |
| | | | 6XX Supplies and Materials | 9,362.31 | 10,691.42 |
| | | 23XX | Support Services - General Administration | | |
| | | | 1XX Personal Services - Salaries | 25,346.14 | 103,811.64 |
| | | | 2XX Personal Services - Employee Benefits | 16,045.81 | 38,849.79 |
| | | | 3XX Purchased Professional and Technical Services | 61,720.67 | 62,546.97 |
| | | | 4XX Purchased Property Services | 987.68 | 523.58 |
| | | | 5XX Other Purchased Services | 35,223.47 | 48,212.21 |
| | | | 6XX Supplies and Materials | 17,524.28 | 12,489.80 |

Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 |
|---|--|--|-------------------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 810 Dues and Fees | 21,051.60 | 18,482.20 |
| | | 24XX Support Services - School Administration | | | |
| | | 1XX Personal Services - Salaries | | 89,285.14 | 109,048.14 |
| | | 2XX Personal Services - Employee Benefits | | 44,240.06 | 63,652.88 |
| | | 5XX Other Purchased Services | | 3,052.65 | 7,885.82 |
| | | 6XX Supplies and Materials | | 20,559.92 | 25,815.16 |
| | | 810 Dues and Fees | | 1,755.00 | 1,755.00 |
| | | 25XX Support Services - Business | | | |
| | | 1XX Personal Services - Salaries | | 126,108.70 | 142,137.40 |
| | | 2XX Personal Services - Employee Benefits | | 56,642.89 | 55,273.16 |
| | | 3XX Purchased Professional and Technical Services | | 9,800.80 | 10,203.00 |
| | | 4XX Purchased Property Services | | 185.23 | 292.59 |
| | | 5XX Other Purchased Services | | 4,583.37 | 5,198.83 |
| | | 6XX Supplies and Materials | | 6,781.00 | 7,219.17 |
| | | 810 Dues and Fees | | 40.00 | 65.00 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | 1XX Personal Services - Salaries | | 364,562.84 | 375,099.59 |
| | | 2XX Personal Services - Employee Benefits | | 189,099.81 | 190,433.83 |
| | | 3XX Purchased Professional and Technical Services | | 756.00 | 0.00 |
| | | 4XX Purchased Property Services | | 194,963.22 | 187,307.63 |
| | | 5XX Other Purchased Services | | 65,366.91 | 103,824.21 |
| | | 6XX Supplies and Materials | | 77,295.88 | 78,624.16 |
| | | 7XX Property and Equipment Acquisition | | 37,708.00 | 28,370.00 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | 7XX Property and Equipment Acquisition | | 980,245.20 | 267,606.35 |
| | 210 Non-Federal Alternative Education | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | 45.85 | 159.89 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX Personal Services - Salaries | | 396.00 | 33,879.39 |
| | | 2XX Personal Services - Employee Benefits | | 2.29 | 6,744.52 |
| | | 3XX Purchased Professional and Technical Services | | 0.00 | 1,600.00 |
| | | 4XX Purchased Property Services | | 105.00 | 586.04 |
| | | 5XX Other Purchased Services | | 1,731.95 | 472.48 |
| | | 6XX Supplies and Materials | | 11,138.55 | 65,508.34 |
| | | 7XX Property and Equipment Acquisition | | 8,106.00 | 0.00 |
| | 21XX Support Services - Students | | | | |
| | | 1XX Personal Services - Salaries | | 12,886.06 | 17,400.00 |
| | | 2XX Personal Services - Employee Benefits | | 588.03 | 92.46 |
| | | 3XX Purchased Professional and Technical Services | | 37,528.42 | 67,952.62 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 26 | |
|--|--|----------|---|--------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | | |
| | 1XXX Instruction | | | | | |
| | | | 1XX Personal Services - Salaries | 77,841.07 | 77,789.11 | |
| | | | 2XX Personal Services - Employee Benefits | 36,390.30 | 41,746.37 | |
| | | | 6XX Supplies and Materials | 9,732.80 | 5,056.87 | |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | 27XX Student Transportation Services | | | | | |
| | | | 1XX Personal Services - Salaries | 1,885.80 | 2,190.64 | |
| | | | 2XX Personal Services - Employee Benefits | 119.87 | 145.81 | |
| | | | 4XX Purchased Property Services | 830.53 | 771.03 | |
| | | | 5XX Other Purchased Services | 307.00 | 0.00 | |
| | | | 6XX Supplies and Materials | 8,459.12 | 7,965.04 | |
| | 34XX Extracurricular - Activities | | | | | |
| | | | 6XX Supplies and Materials | 300.00 | 0.00 | |
| | 720 School Sponsored Athletics | | | | | |
| | 27XX Student Transportation Services | | | | | |
| | | | 1XX Personal Services - Salaries | 850.62 | 346.46 | |
| | | | 2XX Personal Services - Employee Benefits | 58.91 | 24.48 | |
| | | | 5XX Other Purchased Services | 22.14 | 26.90 | |
| | 35XX Extracurricular - Athletics | | | | | |
| | | | 1XX Personal Services - Salaries | 42,466.32 | 59,051.00 | |
| | | | 2XX Personal Services - Employee Benefits | 242.33 | 329.84 | |
| | | | 4XX Purchased Property Services | 316.00 | 0.00 | |
| | | | 5XX Other Purchased Services | 15,001.82 | 18,401.72 | |
| | | | 6XX Supplies and Materials | 9,619.43 | 5,701.08 | |
| | 910 Food Services | | | | | |
| | 31XX Food Services | | | | | |
| | | | 1XX Personal Services - Salaries | 122,820.57 | 134,303.37 | |
| | | | 2XX Personal Services - Employee Benefits | 89,547.97 | 94,948.87 | |
| | | | 4XX Purchased Property Services | 1,320.00 | 621.23 | |
| | | | 5XX Other Purchased Services | 2,151.74 | 5,265.14 | |
| | | | 6XX Supplies and Materials | 6,744.58 | 15,549.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 4,291,762.58 | 3,989,102.64 | |



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Schedule Of Changes Worksheet

Fund Code 26

| | | | | | | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 4,797,107.56 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 3,123,052.84 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 3,989,102.64 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 3,931,057.76 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------|-----------------|-----------------|
| | 1510 Interest Earnings | 13.38 | 61.45 |
| | 3281 State Technology Aid | 4,122.16 | 4,239.27 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 4,135.54 | 4,300.72 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

Schedule Of Changes Worksheet Fund Code 28

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 12,666.60 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 4,300.72 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 16,967.32 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-------------------|------------------|
| | 1510 Interest Earnings | 204.28 | 1,159.95 |
| | 3445 State Combined Fund School Block Grant | 22,899.00 | 22,899.00 |
| | 3447 SB96 Combined Block Grant Reimbursement | 2,924.93 | 0.00 |
| | 3460 Montana Oil and Gas Tax | 235,877.13 | 34,807.71 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 261,905.34 | 58,866.66 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|--|--------|-------------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | 41,862.92 | 0.00 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 4XX Purchased Property Services | | 0.00 | 5,648.99 |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | 7XX Property and Equipment Acquisition | | 124,550.00 | 15,420.84 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 166,412.92 | 21,069.83 |

Schedule Of Changes Worksheet

Fund Code 29

| | | |
|---|------------|-----|
| Beginning Fund Balance | 277,332.51 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 58,866.66 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 21,069.83 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 315,129.34 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0775-87444166

**** Recalculated ****

43 Roosevelt County

0775 Poplar Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-------------------|------------------|
| | 1111 District Levy - Real Property | 49,771.35 | 72,848.62 |
| | 1112 District Levy - Personal Property | 31.98 | 0.00 |
| | 1113 District Levy - Heavy Motor Vehicles | 1,058.13 | 1,199.23 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 106.52 | 251.62 |
| | 1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes | 0.00 | 40.87 |
| | 1130 Tax Title and Property Sales | 48.28 | 21.56 |
| | 1190 Penalties and Interest on Taxes | 78.81 | 113.87 |
| | 1510 Interest Earnings | 118.70 | 299.28 |
| | 3120 State Guaranteed Tax Base Aid | 51,734.28 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 102,948.05 | 74,775.05 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|----------|-------------------------------|-------------------|-------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 51XX General Obligation Bonds, Special Assessments and Interest | | | | |
| | | | 840 Principal On Debt | 121,610.00 | 120,000.00 |
| | | | 850 Interest on Debt | 6,610.00 | 6,780.00 |
| | | | 860 Agent Fees/Issuance Costs | 280.00 | 280.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 128,500.00 | 127,060.00 |

Schedule Of Changes Worksheet Fund Code 50

| | | |
|--|------------|------|
| Beginning Fund Balance | 51,664.34 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 74,775.05 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 127,060.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | -620.61 | (5) |



Trustees' Financial Summary

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43 Roosevelt County

0775 Poplar Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------|---------------|---------------|
| | 1510 Interest Earnings | 145.55 | 483.02 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>145.55</u> | <u>483.02</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet Fund Code 60

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 119,694.82 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 483.02 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 120,177.84 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0775-87444166

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43 Roosevelt County

0775 Poplar Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 61 |
|---|--|------------|--------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| 897 | | | |
| | 5301 School Safety and Security Transfer | 42,698.69 | 0.00 |
| 899 | Montana School Safety | | |
| | 5301 School Safety and Security Transfer | 25,000.00 | 48,678.03 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 67,698.69 | 48,678.03 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 61 | |
|---|-----------------------|---|---|------------------------------------|--------------|-----------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| 897 | | | | | | |
| | 190 | School Safety Projects | | | | |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 7XX | Property and Equipment Acquisition | 67,698.69 | 0.00 |
| 899 | Montana School Safety | | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 21XX | Support Services - Students | | | |
| | | | 5XX | Other Purchased Services | 0.00 | 45,001.28 |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 6XX | Supplies and Materials | 0.00 | 3,676.75 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 67,698.69 | 48,678.03 | |

| Schedule Of Changes Worksheet | | | | | | Fund Code 61 |
|--|-----------|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | | 0.00 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 48,678.03 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 48,678.03 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 0.00 (5) |

Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

43 Roosevelt County

0775 Poplar Elem

Detail Expenditure

| Fund | Account | Description | 2015 Value | 2016 Value |
|-------------|----------------|---|-------------------|-------------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 29,107.36 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 189,221.27 | 273,435.49 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 77,841.07 | 77,789.11 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 32,636.70 | 44,176.28 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 16,930.00 | 14,916.72 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 2,328,622.88 | 2,420,448.14 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 162,728.18 | 38,790.52 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 4,871.45 | 4,299.01 |
| XX | XXX 26XX 41X | Energy Utility Services | 131,538.75 | 118,621.34 |
| XX | XXX 4XXX 710 | Land | 86,493.25 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 348,094.96 | 76,578.29 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 616,949.93 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 0.00 | 0.00 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 32,200.00 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 118,602.02 | 181,578.55 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0775-87444166

**** Recalculated ****

43 Roosevelt County

0775 Poplar Elem

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|------------|
| a. Instructional Block Grant Entitlement | 99,489.60 |
| b. Related Services Block Grant Entitlement | 33,163.20 |
| c. Total Entitlements Subject to Reversion | 132,652.80 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 176,428.23 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 655,605.40 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0775-87444166

**** Recalculated ****

43 Roosevelt County

0775 Poplar Elem

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|---------|---------|---------|------------|
| 280 | 1XXX | 1XX | 222,156.10 | 0.00 | 0.00 | 0.00 | 33,879.39 |
| 280 | 1XXX | 2XX | 106,474.62 | 0.00 | 0.00 | 0.00 | 6,744.52 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 1,600.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 586.04 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 472.48 |
| 280 | 1XXX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 65,508.34 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 97,748.32 | 0.00 | 0.00 | 0.00 | 17,400.00 |
| 280 | 21XX | 2XX | 34,990.51 | 0.00 | 0.00 | 0.00 | 92.46 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 67,952.62 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 461,369.55 | 0.00 | 0.00 | 0.00 | 194,235.85 |

655,605.40

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0775-87444166

**** Recalculated ****

43 Roosevelt County

0775 Poplar Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land Improvements | 117,202.25 | 0.00 | 0.00 | 0.00 | 117,202.25 |
| Buildings | 8,072,988.80 | 0.00 | 0.00 | 0.00 | 8,072,988.80 |
| Machinery and Equipment | 3,428,559.61 | 0.00 | 129,832.06 | 76,175.00 | 3,482,216.67 |
| Construction in Progress | 822,276.42 | 0.00 | 288,393.13 | 0.00 | 1,110,669.55 |
| Totals at Historical Cost | 12,441,027.08 | 0.00 | 418,225.19 | 76,175.00 | 12,783,077.27 |
| Depreciation | | | | | |
| Building Accum | 4,344,448.94 | 226,125.67 | 0.00 | 0.00 | 4,570,574.61 |
| Machinery and Equipment Accum | 1,615,387.39 | 345,364.39 | 0.00 | 63,392.28 | 1,897,359.50 |
| Total Accumulated Depreciation | 5,959,836.33 | 571,490.06 | 0.00 | 63,392.28 | 6,467,934.11 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 6,481,190.75 | -571,490.06 | 418,225.19 | 12,782.72 | 6,315,143.16 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

| Depreciation by Function for FY2016 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
| Support Services Staff (22XX) | 255.43 | 0.00 | 0.00 |
| Financial Administration (25XX) | 8,016.92 | 0.00 | 0.00 |
| Operations and Maintenance (26XX) | 196,435.28 | 0.00 | 0.00 |
| Transportation (27XX) | 121,852.50 | 0.00 | 0.00 |
| Food Service (31XX) | 3,123.05 | 0.00 | 0.00 |
| Enterprise Operations (32XX) | 241,806.88 | 0.00 | 0.00 |
| Total Depreciation for FY2016 | 571,490.06 | 0.00 | 0.00 |

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0775-87444166

**** Recalculated ****

43 Roosevelt County

0775 Poplar Elem

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 247,873.00 | 76,160.00 | 0.00 | 0.00 | 324,033.00 | 0.00 | 324,033.00 |
| Other Post Employment Benefits | 1,882,463.00 | 264,267.00 | 0.00 | 0.00 | 2,146,730.00 | 0.00 | 2,146,730.00 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 2,130,336.00 | 340,427.00 | 0.00 | 0.00 | 2,470,763.00 | 0.00 | 2,470,763.00 |
| Bond(s) | | | | | | | |
| 05/15/1996 | 120,000.00 | 0.00 | 120,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 120,000.00 | 0.00 | 120,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

43 Roosevelt County

0775 Poplar Elem

Net Pension Liability FY2016

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 964,315.00 | 155,960.00 | 0.00 | 1,120,275.00 |
| Net Pension - TRS | 5,044,980.00 | 0.00 | 19,362.00 | 5,025,618.00 |